

Lorillard

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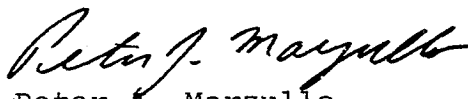
July 14, 1987

Mr. R. F. Gertenbach
PRESIDENT
The Council For Tobacco Research
U.S.A., Inc.
900 Third Avenue
New York, N. Y. 10022

Dear Mr. Gertenbach:

Enclosed herewith check in the amount
of \$209,370.00 representing our second and third
installment.

Very truly yours,


Peter J. Marzullo
DIRECTOR - ACCOUNTING

Encl.
/bc

cc: Mr. A. Stevens
Mr. A. Peterson